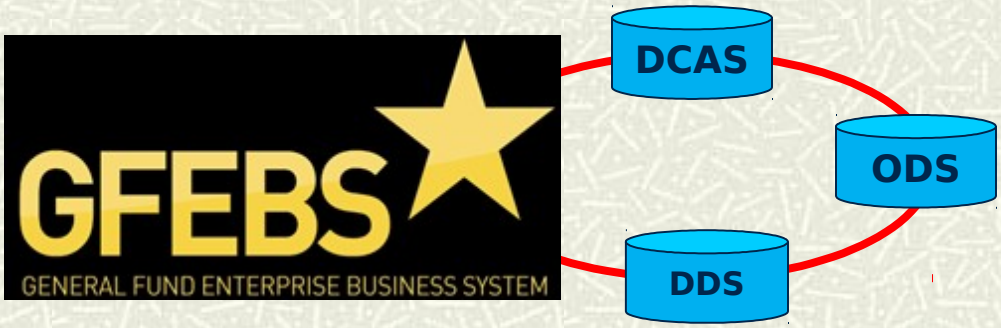
US ARMY FINANCIAL MANAGEMENT COMMAND



U.S. Army GFEBS Line of Accounting

United States Army Financial Management Command
(USAFMCOM)
Operational Support Team (OST)

arked as Final: 13 December 2012

Action, Conditions & Standards

- **ACTION:** accurately interpret and properly utilize the U.S. Army GFEBS Line of Accounting
- **CONDITION:** perform the above task given access to updated copies of DFAS 37-100 and a complete U.S. Army GFEBS Line of Accounting.
- **STANDARD:** identify the U.S. Army GFEBS Line of Accounting elements and their purpose. Identify what these elements tell about the financial transaction and utilize the lines of accounting to record and report expenditures in GFEBS and other applicable systems

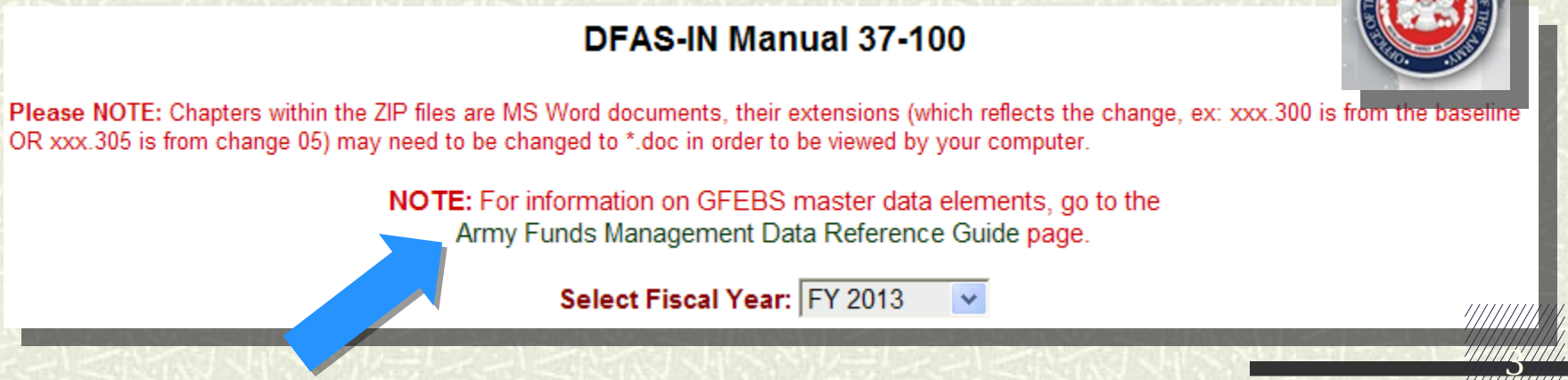
References

a. Army Funds Management Data Reference Guide

http://www.asafm.army.mil/offices/BU/afm.aspx?OfficeCode=1200

b. DFAS-IN Manual 37-100-FY, The Army Management Structure

http://www.asafm.army.mil/offices/bu/dfas37100.aspx?officecode=1200



Agenda

- **Purpose of the GFEBS Line of Accounting**
- **Elements of the GFEBS Line of Accounting**
  - Department Code
  - Fund (Fund Master Data Element)
  - Fund Center
  - Functional Area
  - Commitment Item / Cost Element
  - Funded Program or Cost Object
  - GFEBS assigned Document Reference Number
  - Commitment Item / Cost Element
  - Cost Center
  - Fiscal Station Number (FSN)
- **Legacy vs. GFEBS LoA crosswalk**
- **Check on Learning**

Purpose of the GFEBS LoA

The GFEBS Line of Accounting, commonly known as the SFIS (Standard Financial Information Structure), is an adopted system designed to identify U.S. Army financial transactions through the use of a series of alphabetical and numerical symbols. The use of Lines of Accounting, rather than words and phrases, in recording financial transactions saves both time and space.

This system precludes the misinterpretation of data through the use of standard transaction definitions. It also facilitates the automation of financial records and reports in GFEBS (General Fund Enterprise Business System). The GFEBS Line of Accounting will completely replace the legacy Line of Accounting code in the near future

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

ELEMENTS OF THE GFEBS LoA

NOTE: *Links to the discussed of DFAS-IN 37-100 and Army Funds Management Data Reference Guide are located throughout the presentation*

Department Code

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

The department code is a three digit code which identifies the military department or government entity receiving the appropriation.

Examples:

17 Department of the Navy, General Funds (also Marines)

20 Department of the Treasury

21 Department of the Army, General Funds

57 Department of the Air Force, General Funds

96 U.S. Army Corps of Engineers (Civil Works)

97 Office of the Secretary of Defense

21-DPT

NOTE: *the U.S. Army is the only branch currently utilizing GFEBS.*

Fund Master Data Element

The Fund Master Data Element code (commonly referred to as “Fund”) consists of 10 characters (the 10th is unused) in the line of accounting. It is a separate and distinct fiscal/accounting object containing a self-balancing set of accounts used to budget and control costs as well as to identify source and use of funding. It consists of 5 critical elements:

2020 Appropriation Symbol *(positions 1-4)*

1 Years of Availability (Years) *(position 5)*

0 Supplemental Appropriation ID *(position 6)*

D Fund Group Designator *(position 7)*

13 Fiscal year of issue *(positions 8-9)*

NOTE: *Explanations for each element follows in the next 5 slides*

Fund (Cont'd)- Appropriation Symbol

021 2020 10D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

An appropriation is an authorization, by an Act of Congress, to make payments out of the Treasury for specified purposes. These four digits of the "Fund" indicate the Treasury Fund Group to which the accounting classification applies. The digits identify the type of funds or major purpose of the appropriation (the "Color of the money").

Examples:

2010 Military personnel, Army

2020 Operations and Maintenance, Army (OMA)

2035 Other procurement, Army

2040 Research, Development, Test and Evaluation (RDT&E)

2050 Military Construction

2091 Afghanistan Security Forces Funds

Fund (Cont'd)- Years of Availability

021 2020/10D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

This element represents the amount of Fiscal Years this appropriation is available for the obligation of funds. The amount of years vary based on the Appropriation Symbol and purpose of the funds.

Examples:

Appropriation Symbol:	Typical Years of Availability:
2010 – Military Personnel, Army	1 Year
2020 – O&M, Army (OMA)	1 Year
2035	3 Years
2040	2 Years
2036	5 Years
2093 – Joint IED Defeat Fund	1 Year

Fund (Cont'd)- Supplemental ID Appropriation

This code identifies the number of congressionally awarded supplements that have been added to the "Base Appropriation" of funds. A "0" (zero) in this field indicates that this is the "Base Appropriation" and that no supplemental funds have been added to this it.

Fund (Cont'd)- Fund Group Designator

This code indicates how this appropriation affects a particular Budget. The code will indicate if the appropriation affects one's budget directly or if the money utilized will be reimbursed to the managing Budget Activity.

Codes:

- **D** Direct Funds
- **F** Reimbursable Funded (FRA)
- **A** Reimbursable Automatic (ARA)
- **T** Trust Fund
- **R** Receipt Account and Deposit Funds
- **C** Clearing Account
- **Z** Non-Reportable

Fund (Cont'd)- Fiscal Year of issue

021	202010D13	A76CC	131096QLOG	6100.260B	ARMY GFEBS-DRN	76CCMSE	S21001	

This element identifies the Fiscal Year of issue applicable to the appropriation or fund being described by the Line of Accounting. The Fiscal year is considered a "critical" accounting classification element and is never left blank as a default value, even for accounts without fiscal year applicability such as receipt, deposit, or clearing accounts or no-year budget execution appropriations/funds.

The "13" in this line indicates these appropriated funds were issued on Fiscal year 2013 (1 October 2012).

Fund Center

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

The Fund Center contains information about specific organizational elements within the Army that are authorized to receive, distribute, and manage funds. Also referred to as Budget Objects, Fund Centers manage and distribute funds for the costs incurred. Funds Center is a 1- to 11-character data element. The Funds Center structure is hierarchical from the top, with "A" for Army at Level 1 to level 3 or 4. In legacy terms, this element was the Operating Agency (OA) or, in most cases, Allotment Serial Number (ASN).

A	Appropriation Sponsor (A-Always Army)
76	Operating Agency (OA) (FORSCOM) 26-OA
C	Region
C	Installation - (Fort Bragg)

Fund Center Examples (Deployed)

A8AAA	ARCENT (U.S. Army Central Command)
A8AAB	CSTS-A (Combined Security Transition Command – Afghanistan)
A8AAC	USFOR-A (United States Forces – Afghanistan)
A8AAD	ASG-KU (Area Support Group Command – Kuwait)
A8AAE	ASG-QA (Area Support Group Command – Qatar)
A8AAG	CFLCC (Combined Force Land Component Command)

NOTE: *Notice all fall under Operating Agency "8A" (Third Army)*

Functional Area

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

The Functional Area is a Funds Management budget object defined as a funds control element as well as an element to capture execution data. All funds are distributed to the highest level Functional Area, for example the Army, and then are further distributed to specific Functional Areas for fund execution. The data element can consist of up to 16 characters; however, not every character is used. Its format and length depend on the Appropriation Symbol. It consists of the following critical elements:

13109 6

- Army Program Element (PE)

QLOG

- Management Decision Package (MDEP)

2C-MDEP1
2C-MDEP2

NOTE: *See next slide for example Program Elements and MDEPs*

Functional Area element Example

Army Program Elements under the OMA Appropriation

131096

211000

324000

422000

1** Operating Forces (OMA- Budget Activity Group 1)
13* Land Forces Readiness
131 Base Operations Support

2** Mobilization (OMA-Budget Activity Group 2)
21* Mobility Operations
211 Strategic Mobility

3** Training and Recruiting (OMA-Budget Activity Group 3)
32* Basic Skills and Advanced Training
324 Training Support

4** Admin. and Service Wide Activities (OMA BAG 4)
42* Logistics Operations
422 Central Supply Activities

131096 QLOG

Management Decision Packages (MDEP)

VSCW Training Range Operations

WSUS MTOE Unit Equipment Support

QLOG Logistics Activities

FPDE Night vision

Commitment Item/Cost Element

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

Commitment Item (CI) is the data element that defines the initial use of the executed funds. It is an eight-digit code that is composed of the United States Standard General Ledger (USSGL) code and the Commitment Item (CI) that represents the nature and physical characteristics of the expenditure. The CI replaces the EoR (Element of Resource) in the Legacy Line of Accounting.

GFEBS utilizes “Material Group” codes to identify and record Commitment Items and their respective G/L Code. These derive from the Office of Management and Budget (OMB) Object Class guidelines (Circular A-11, Section 83).

Commitment Item/Cost Element (Example)

USSGL (General Codes

6100 Operating Expenses/Program Costs (most common)

1200 Foreign Currency

1310 Accounts Receivable

6100.260B

Commitment Items

7. Commitment Item/Element of Resource

21T0- OpEx/Pgm Costs -TDY Travel

2320- Rent payments to others

252A- OpEx/Pgm Costs - IT Svcs - Processing

260B- OpEx/PgmCosts-General Supplies, not cat

31C1- General Equipment

NOTE: *See next slide for the relation between OMB Object Classes, Commitment Items and Materials Group codes (crosswalk)*

Commitment Item/Cost Element Examples

OMB Object Class	EOR	Commit. Item	Cost Element	Material Group	G/L Account	G/L Account Long Text
21- Travel and transportation of persons	21T1	21T0	6100.21T0	21T0	6100.21T0	OpEx/Pgm Costs -TDY Travel
	21T2	21T0	6100.21T0	21T0	6100.21T0	OpEx/Pgm Costs -TDY Travel
	21Z0	21Z0	6100.21Z0	21Z0	6100.21Z0	OpEx/Pgm Costs - Other Travel and Transportation
23- Rent, Communications and Utilities	2311	2310	6100.231	2310	6100.231	OpEx/Pgm Costs - Rental Payments to GSA
	2321	2320	6100.232	2320	6100.232	OpEx/Pgm Costss - Rental Payments to Others
	233E	2332	6100.2332	2332	6100.2332	OpEx/Pgm Costs - Communication Payments to Other
25- Other contractual Services	252A	252A	6100.252A	252A	6100.252A	OpEx/Pgm Costs - IT Svcs - Processing
	254A	254A	6100.254A	254A	6100.254A	OpEx/Pgm Costs - Housekeeping – Civilian Provider
	2575	2575	6100.2575	2575	6100.2575	OpEx/Pgm Costs - IT Equipment Maintenance
26- Supplies and materials	26CB	260B	6100.260B	260B	6100.260B	OpEx/PgmCosts-General Supplies, not cat
	26CD	263D	6100.263D	263D	6100.263D	OpEx/PgmCosts-Furniture, non-Recurring
	26EA	263A	6100.263A	263A	6100.263A	OpEx/PgmCosts-Tactical Vehicle Repair Pts not cat
31- Equipment	31C1	3101	6100.3101	31C1	6100.3101	Investment - General Equipment
	31CA	310A	6100.310A	310A	6100.310A	OpEx/PgmCosts-General Equipment, Expense
	31EA	310A	6100.310A	310A	6100.310A	OpEx/PgmCosts-General Equipment, Expense

The highlighted fields indicate data required by GFEBS to process and record transactions against the appropriate OMB Object Class and G/L Code.

Note: *There are many more Commitment Objects and OMB Object Classes. Only*

Funded Program or Cost Object

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

This Code is used to control spending related to Work orders and Projects. Initially, funds will be distributed in stages at the generic Funded Program “ARMY” until a work order or project has been identified. Once the work order or project is created, the Funded program will change from “ARMY” to the Work Order or Project Number and the funds will be distributed to the create Work order or Project.

GFEBS Assigned Document Reference Number

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

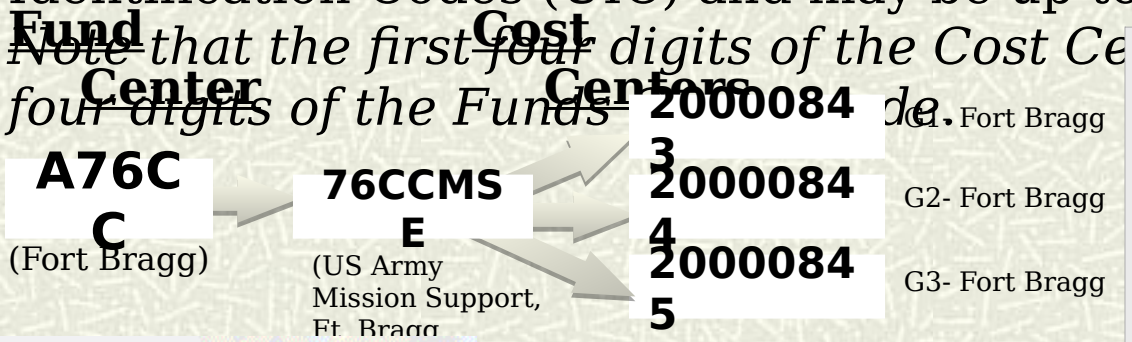
This number is Generated by GFEBS to track each expenditure transaction from the first stage of Commitment through the final stage of disbursement of funds. This number is composed of 6-14 characters and is unique to each transaction. The number is not assigned until the transaction is posted to GFEBS.

Cost Center

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN **76CCMSE** S21001

Cost Centers are cost objects in the Controlling Area of GFEBS that reflect an organization's command and control structure where costs are incurred. The organizational unit can be defined based on functional requirements, allocation criteria, physical location, or responsibility for costs. Cost Centers represent the organization's hierarchical structure found in its Table of Distribution and Allowance (TDA) or Table of Organization and Equipment (TO&E). Code Center codes replaced Unit Identification Codes (UIC) and may be up to 10 digits long.

Note that the first four digits of the Cost Ce... de. four digits of the Funds



NOTE: *GCSS-Army (Global Combat Support System) and other Organizations are yet to adopt this Cost Center format. This will make it difficult to identify who the Cost Center belongs to.*

Fiscal Station Number (FSN)

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

The Fiscal Station Number (FSN) is a five digit code which is sometimes preceded by the letter "S". It identifies the Agency that is responsible for maintaining the detailed accounting records for the allotment of funds. FSNs are used by the Department of the Army in appropriation and fund accounting and accounting for Disbursing Officer transactions. The Fiscal Station Number (FSN) assigned to all GFEBS transactions is 021001. Any other FSN indicates a "legacy" transaction.

2J-FSN

Check on Learning

1. **Who does the Department Code identity? Where is it located above?**
   Identifies the military department or government entity receiving the appropriation (Army).
2. **What is the purpose of the Fiscal Station Number (FSN)? Where is it located above?**
   It identifies the agency responsible for maintaining the detailed accounting records for the allotment of funds.
3. **In what GFEBS LoA element is the Appropriation Code Located, what is its purpose and where is it located above?**
   It is located in the "Fund" element and it identifies the "color of the money".
4. **What is the purpose of the Commitment Item? Where is it located above?**
   It identifies the nature or the physical characteristics of the expenditure.
5. **Who does the "Fund Center" identify? Where is it located above?**
   Identifies the organization within the Army authorized to receive, distribute, and manage funds.
5. **In what Fiscal Year was this appropriation issued? Where is it located above?**
   It was issued Fiscal Year 13 (2013).

Check on Learning

021 2020100D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

6. What did the "Cost Center" replace? Where is it located above?

It replaced the Unit Identification Code (UIC).

7. What two elements compose the "Functional Area" element? Where are they located above?

It is composed of the Program Element (PE) and Management Decision Package (MDEP).

8. Is the money in this appropriation Reimbursable or Direct? Where above does it tell you?

It is Direct Funding.

9. How many Fiscal Years is this Line of Accounting available for obligation? Where above does it tell you?

One year.

10. What Financial Management System utilizes this Lines of Accounting format?

General Fund Enterprise Business System (GFEBS)

021 202010D13 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

GFEBS vs. Legacy Lines of Accounting crosswalk

21 3 2020 .0000 76 - 5056 P11405100000 26FB 47AF83 VTFE IQ W91FB25620N001 8347AF WHHAFT S09076

GFEBS vs. Legacy LoA crosswalk

Example Legacy Line if Accounting

21	3	2020	0000	76 - 5056	P11405100000	26FB	47AF83	VTFE	IQ	W91FB25620N001	8347AF	WHHAFT	S09076
1	2	3	4	5	6	7	8	9	10	11	12	9	13	14

LEGACY LOA Elements

1. Department Code (Dept)
2. Fiscal Year
3. Basic Symbol
4. Limitation
5. Operating Agency
6. Allotment Serial Number (ASN)
7. Army Management Structure Code (AMSCO)
8. Element of Resource
9. Accounting Processing Code (APC)
10. Management Decision Package (MDEP)
11. Country Code
12. Document Reference Number (DRN)
13. Unit Identification Code (UIC)
14. Fiscal Station Number (FSN)

GFEBS LOA Elements

1. Department Code (Dept)
2. Fiscal Year (FY)
3. Appropriation Symbol (BSN)

Element May be present in the Application of Funds

4. Operating Agency (OA) (within the Fund Center)

Element Not Utilized

5. Program Element (PE)
6. Commitment Item (G/L Code and CI)

Element Not Utilized

7. Management Decision Package (MDEP)

Element Not Utilized

8. GFEBS Document Reference Number (DRN)
9. Cost Center
10. Fiscal Station Number (FSN)

021	2020	10D13	A76CC	131096	QLOG	6100.260B	ARMY	GFEBS-DRN	76CCMSE	S21001
1	3	2	4	5	7	6	8	9	10	

Example GFEBS Line if Accounting

QUESTIONS?
GENERAL FUND ENTERPRISE BUSINESS SYST